

**TABLE B-4G**  
**Personal Income Tax Statistics**  
**PART-YEAR RESIDENT and NONRESIDENT RETURNS**  
**Tax Year 2014**

Element	Number of Returns	Amount (Thousands)
<i>Synopsis of California Tax Liability Computations</i>		
Number of Returns - All	980,480	0
Number of Returns - Taxable	587,255	0
Federal AGI	980,480	\$366,844,264
California Adjustments	570,864	8,405,606
California AGI	980,480	28,511,822
California Deductions	980,480	31,210,621
Taxable Income	980,480	356,995,810
Total Tax Liability	980,480	3,322,127
<i>Elements of California Tax Liability Computations</i>		
Salaries and Wages	825,471	122,403,718
Interest	458,464	16,692,225
Dividends	335,905	28,266,697
Business Income - Profit <sup>8</sup>	129,690	7,769,547
Business Income - Loss <sup>8</sup>	54,716	1,927,937
Net Sale of Capital Assets - Profit	236,197	110,050,897
Net Sale of Capital Assets - Loss	112,249	275,909
Taxable Pensions and Annuities	147,745	4,861,361
Rents and Royalties - Profit	124,414	5,423,309
Rents and Royalties - Loss	85,321	2,651,675
Partnerships and S Corporations - Profit <sup>9</sup>	199,015	129,332,973
Partnerships and S Corporations - Loss <sup>9</sup>	175,641	46,040,551
Estate and Trusts - Profit	28,698	3,743,052
Estate and Trusts - Loss	11,665	1,134,596
Farm Income - Profit	2,408	90,726
Farm Income - Loss	4,026	528,663
All Other Income Sources - Profit <sup>10</sup>	630,404	18,937,145
All Other Income Sources - Loss <sup>10</sup>	101,911	20,840,384
Total Income	970,587	374,171,944
Individual Retirement Plan <sup>11, 12</sup>	17,815	100,156
Student Loan	91,918	100,934
Tuition & Fees	16,732	42,450
Moving Expenses	110,565	471,869
Half Self-Employment Tax <sup>12</sup>	182,285	1,100,009
Self-Employed Health Insurance <sup>12</sup>	85,313	871,769
Self-Employed Retirement Plan <sup>12</sup>	50,560	2,196,877
Penalty on Early Withdrawal on Savings	7,307	4,142
Alimony Paid	10,286	740,557
Total Adjustments <sup>13</sup>	399,482	7,480,776
California Adjustments - Subtractions	424,776	25,576,443
California Adjustments - Additions	312,375	\$33,982,049

Element	Number of Returns	Amount (Thousands)
<i>Elements of California Tax Liability Computations (continued)</i>		
Medical Expenses	56,527	\$547,238
State and Local Income Taxes	458,133	23,532,187
Real Estate Taxes	342,369	3,959,220
Motor Vehicle Taxes		
Other Taxes	44,283	158,993
Total Taxes	464,408	27,750,640
Mortgage Interest	290,073	3,862,586
Points, Investment and Personal Interest	104,145	3,520,552
Total Interest	316,141	7,383,138
Cash/Check Contributions	322,901	10,486,025
Non-Cash Contributions	200,962	6,722,002
Contribution Carryover	5,011	1,232,542
Total Contributions <sup>14</sup>	353,423	18,444,191
Casualty and Theft Losses	538	21,557
All Other Deductions <sup>15</sup>	154,732	6,807,136
Total Federal Itemized Deductions	469,411	53,264,080
Calif. Adjs. to Fed. Itemized Deductions	673,910	24,779,116
California Itemized Deductions	400,906	28,096,447
California Standard Deductions	579,520	3,114,174
Personal Exemption Credit <sup>15</sup>	1,402,024	151,419
Dependent Exemption Credit	553,302	184,268
Senior/Blind Exemption Credits	184,597	19,937
Total Exemption Credits Allowed	827,342	286,233
Other Special Credits	2,856	10,684
Renters Credit	34,451	1,558
Excess State Disability Insurance (SDI)	2,285	880
California Child and Dependent Credit	2,943	476
Total Special Credits	90,610	192,390
G-1 Tax/5870A Tax	0	0
Alternative Minimum Tax	4,494	4,284
Mental Health Tax	3,581	77,571
Other Taxes	11,358	4,107
Taxes Withheld	548,292	1,709,520
Estimated Taxes Paid	94,077	1,834,125
Credit to Next Year's Tax	41,738	384,564
Overpayment	566,570	1,164,163
Total Voluntary Contributions	8,849	236
Refund	534,128	766,587
Tax Due	210,676	425,362
Remittance Amount	26,050	\$41,507

Footnotes follow this section.